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as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).						
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Assignee Name and Address:						
KANEKA CORPORATION						
2-4, Nakanoshima 3-chome, Kita-ku, Osaka-shi, Osaka 530-8288 Japan						
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be						
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and must identify the application in which this Power of Attorney is to be filed.						
SIGNATURE of Assignee of Record  The individual whose signature and title is supplied below is authorized to act on behalf of the assignee						
Signature	Mamoru Sphidas			Date September	14,2010	
Name	MAMORU ISHIDA	- William	1	Telephone +81-6-6	226-5278	
Title	GENERAL MANAGER					

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